

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Barry Machlin
DOCKET NO.: 04-26533.001-R-1
PARCEL NO.: 05-07-104-005

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Barry Machlin, the appellant, by attorney Huan C. Tran with the law firm of Flanagan/Bilton in Chicago and the Cook County Board of Review.

The subject property consists of 13,860 parcel of land improved with a two-year old, two-story, masonry, single-family dwelling. The improvement contains 4,324 square feet of living area, two and one-half baths, two fireplaces, and a full, unfinished basement. The appellant, via counsel, raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions of 11 properties suggested as comparable to the subject. Colored photographs of the subject property and the suggested comparables and a brief from the appellant's attorney were also submitted. The data in its

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$ 23,839
IMPR.:	\$ 95,128
TOTAL:	\$118,967

Subject only to the State multiplier as applicable.

PTAB/0704JBV

entirety reflects that the properties are located within the subject's neighborhood and are improved with a two-story, masonry, frame and masonry or stucco, single-family dwelling with between two and one-half and four and one-half baths. In addition, the properties contain one or two fireplaces, air conditioning, and, for nine properties, a partial or full basement with three finished. The improvements range: in age from three to 55 years; in size from 3,825 to 4,746 square feet of living area; and in improvement assessments from \$17.05 to \$23.17 per square foot of living area.

In support of the market value argument, the appellant submitted a copy of the settlement statement evidencing the purchase of the subject property on April 5, 2001 for \$1,649,250. Based upon these analyses, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$142,663 or \$32.99 per square foot of living area and the total assessment was \$166,502. The subject's assessment reflects a market value of \$1,040,638 using the level of assessment of 16% for Class 2 property as contained in the Cook County Real Property Assessment Classification Ordinance. The board also submitted copies of the property characteristic printouts for the subject as well as a total of two suggested comparables located within the subject's neighborhood. The board's properties contain a two-story, masonry, single-family dwelling with four full baths, air conditioning, two fireplaces, and a full basement with one finished. The improvements are four-years old and contain 5,294 and 4,372 in square feet of living area. They have improvement assessments of \$39.51 and \$33.20 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board*

Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has met this burden and that a reduction is warranted.

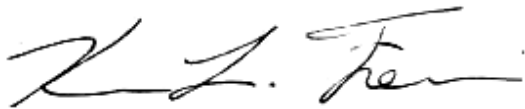
The parties presented assessment data on a total of 13 equity comparables. The PTAB finds the appellant's comparables #1, #9, and #11 and the board of review's comparable #2 are the most similar to the subject. These four comparables contain a two-story, masonry, stucco or frame and masonry, single-family dwelling located within the subject's neighborhood. The improvements range: in age from three to 19 years; in size from 4,256 to 4,552 square feet of living area; and in improvement assessments from \$20.24 to \$32.20 per square foot of living area. In comparison, the subject's improvement assessment of \$32.99 per square foot of living area falls above the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in size and/or age.

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is warranted. Since the PTAB finds that a reduction is required for uniformity, the market value argument need not be addressed.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.